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TC 1700

Docket No.: 005977000J818-US0
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Takashi Sato

Application No.: 10/039,510

Art Unit: 1723

Filed: October 23, 2001

Examiner: D. Reifsnyder

For: LIQUID MAGNETIC PROCESSING UNIT

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 7, 2003 (Paper No. 3), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 13 of this paper.

Remarks/Arguments begin on page 15 of this paper.